

SIKKIM

GOVERNMENT



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 10th February, 2023

No. 56

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 11/2022-GST/SIKKIM

Date: 5th July, 2022

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Finance Department, No. 21/2019-State Tax, dated the 23rd April, 2019, namely:—

In the said notification, in the second paragraph, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Sikkim Goods and Services Tax Rules, 2017 for the quarter ending 30th June, 2022 till the 31st day of July, 2022.”.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

